

Company Registration Number - SC205113

The Charity Registration Number is :- SC029941

Strathaven After School Club

Report and Accounts

31 March 2018



Strathaven After School Club

Report and accounts for the year ended 31 March 2018

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Strathaven After School Club

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Trustees' Annual Report for the year ended 31 March 2018

The Trustees present their Report and Accounts for the year ended 31 March 2018, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details***The charity name.***

The legal name of the charity is:- Strathaven After School Club

The charity's areas operation and UK charitable registration.

The charity is registered in Scotland with The Office of the Scottish Charity Regulator (OSCR) with charity number SC029941

Legal structure of the charity

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

Wester Overton Primary School
Ashkirk Road, Strathaven
, ML10 6JT

The registered office of the charity for Companies Act purposes is the same as the operating address shown above

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Trustees' Annual Report for the year ended 31 March 2018

The Trustees in office on the date the report was approved were:-

Martin Berkley
Paul D Cox
Julia Mathieson
Fiona N Redmond
Dr Alison Chand
Amanda Minns
Helen Rowan
Sarah Watt
Roslyn Piraino
Louise Gibson
Alan Hall
Steven J Redmond

The following persons served as Trustees during the year ended 31 March 2018 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

Name	Appointed	Resigned/Retired
Robert Fleming		15/08/2018
Janice Frame		15/08/2018
Louise Gibson		
Alan Hall		
Karen Lapsley		15/08/2018
Debbie MacDonald		15/08/2018
Helen Rowan		
Roslyn Piraino	15/08/2018	
Martin Berkley	17/08/2017	
Paul D Cox		
Julia Mathieson	17/08/2017	
Amanda Minns	17/08/2017	
Sarah Watt	17/08/2017	
Dorothy Young	22/06/2017	15/08/2018
Margaret Harvey		01/05/2017
Robert Reid		15/08/2018
Fiona N Redmond	23/08/2018	
Steven J Redmond	23/08/2018	
Dr Alison Chand	15/08/2018	

At the Annual General Meeting **all trustees** retire , but are eligible for reappointment.

All the trustees are also members of the charity.

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Trustees' Annual Report for the year ended 31 March 2018

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The organisation is a charitable company limited by guarantee, incorporated on 16th March 2000 and registered as a charity on the same date. The company was formed under a Memorandum of Association which establishes these objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

We aim to offer before and after school care and holiday care to children of school age up to 12 years (the day before their 13th birthday). We aim to offer play and education opportunities that are both fun and challenging. We will promote the dignity, privacy, choice, safety, potential and diversity of all users and staff of the club.

To the children

Our aim is to provide a top quality service in a safe, happy and comfortable environment placing clear emphasis on the social and educational welfare of each child as individuals.

To the parents

Our aim is to provide a service, which is designed to be flexible to suit the needs of all parents using the service. We will strive to maintain a policy of responding promptly to proposed improvements to the service

The main activities undertaken in relation to those purposes during the year.

Strathaven After School Club is a registered charity which aims to provide parents in Strathaven and the surrounding areas with affordable out of school childcare. We are a non-profit making organisation and are overseen by a board of Directors, all of whom have children attending the club.

We provide Breakfast Club and After School Club during term time and Holiday Club during school holidays. We value and respect every child in our care and promote equal opportunities regardless of gender, age, race, religion, ability or background.

Strathaven After School Club

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Trustees' Annual Report for the year ended 31 March 2018**The main achievements and performance of the charity during the year.**

The club is based in Wester Overton Primary School, and we currently provide childcare for 145 children every week. During term time we provide a variety of activities including; arts and crafts, board games, construction resources, physical activities, team games and role play. We also have access to a TV and DVD player, an Xbox, a Nintendo Wii, 2 Nintendo DS's, Kindles and I pads with a selection of appropriate games and Apps. We have a large outdoor play area and a range of sports equipment including footballs, scooters, space hoppers, tents and giant board games.

The Holiday Club also operates from Wester Overton Primary School and we provide opportunities for the children to participate in a variety of exciting activities and experiences. Recently, the children have been to the Chocolate Factory, the Scottish Mask and Puppet Centre, Scottish Football Museum, Blair Drummond Safari Park, and the Science Centre.

All our staff are trained to the required levels or are working toward the relevant qualifications. All staff are required to undergo PVG checks (Disclosure) before commencing employment and are registered with the Scottish Social Services (S.S.S.C.). Our staff also attend further training and development courses including Child Protection and First Aid on a regular basis.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

By providing a valuable, a low cost facility for parents who would otherwise be unable to seek or take up employment due to the lack of childcare facilities within their financial range.

The degree to which the achievements and performance during the year have benefited wider society.

Due to the fact the beneficiaries of the charity are able to take on employment, this reduces the dependency on benefits and as such this benefits the wider society.

Strathaven After School Club

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Trustees' Annual Report for the year ended 31 March 2018**Structure, governance and management of the charity*****The methods used to recruit and appoint new charity trustees.***

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles of Association are known as members of the Council of Management. Under the requirements of the Memorandum and Articles of Association the members of the Council of Management are elected to serve for 3 years after which they must be re-elected at the next Annual General Meeting. To be eligible to become a member, trustees must have a child, or be responsible for, a child currently attending the club, or has attended the club within the last 12 months.

The policies and procedures for the induction and training of trustees.

The Directors of the company are also charity trustees for the purposes of charity law and under the Company's Articles are known as members of the Board. Under the requirement of the Memorandum and Articles of Association the members of the board are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting.

The obligations of the Board are to maintain documents which set out the operational framework for the charity including the Memorandum and Articles, resourcing the current financial position as set out in the latest published accounts and the future planning and objectives.

Trustee induction

This is something the current Council Of Management are proposing to develop and introduce.

The charity's organisational structure.

Strathaven After School Club has a Council of Management of up to 12 members who meet monthly and are responsible for overseeing the management of the club. At present, the Council consists of Chairperson, secretary, treasurer and 8 other members. The club employs 13 permanent members of staff and 7 casual workers who help out on busy days and during holidays. The club have a manager who runs the club on a daily basis and also employ an assistant manager and 2 senior care workers.

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Trustees' Annual Report for the year ended 31 March 2018

The charity's relationships with related parties.

There were no related party transactions in the period i.e. transactions carried out with affiliates, the Directors, senior management (and their immediate families) or other whose position enables them to enter into transactions with the company other than at arm's length.

Bankers Bank of Scotland, PO Box 1000, BX2 1LB

Financial review

The charity's financial position at the end of the year ended 31 March 2018

The financial position of the charity at 31 March 2018 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2018	2017
	£	£
Net (expenditure)/income	(19,077)	320
Unrestricted Revenue Funds available for the general purposes of the charity	40,664	59,741
Total Funds	40,664	59,741

Financial review of the position at the reporting date, 31 March 2018 .

The club has had a challenging financial year in the 12 months to 31/3/18 seeing a loss of £19,077. This is largely due to three main factors, firstly an increase in staffing costs associated with the introduction of SMP for all staff. Secondly, increase in expenditure due to replacement of stock, toys and the introduction of Ipads for children. Whilst this has increased costs, this was a necessary expenditure enabling the club to continue to offer the high-quality service. Thirdly, there was a fall in overall income due to a reduction in holiday club revenues, and slight capacity within the club during the middle of 2017. Moving forward demand is forecast to grow significantly with the increase in new housing within Strathaven and as such the trustees are not concerned about the number of children for 2018/19. In order to reduce the loss through the next financial year, the trustees agreed on 2nd May 2018 to increase the cost per session as follows;

	Date of Change	Previous Charge	New Charge
Breakfast Club Session	16/08/2018	£4.00	£4.75
Afterschool Session	16/08/2018	£8.50	£9.50
Holiday Club Session	16/08/2018	£30.00	£35.00

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Trustees' Annual Report for the year ended 31 March 2018

The increase in fees will enable us to maintain the high standards within the club and reduce any potential loss through 2018/2019.

The number of children attending for the year to 31/3/18 was again healthy and we will not be able to accommodate all the children we have on the waiting list for after the summer. Holiday club was successful, however certain days were under capacity due in part to the days on which the holiday club fell.

Whilst we posted a loss during 2017/2018 we continue to have enough emergency funds in the bank and are not looking to make profit going forward.

As well as the money we have in the current account, we still have just over £30,000 in the savings accounts and we are not looking to deposit any other money into these accounts.

All staff were awarded pay rises last year and we also gave all permanent staff a bonus at Christmas

Policies on reserves.

The Board realises the importance of building reserves to meet unforeseen events or future redundancies, and this with in mind the Boards aims to accumulate reserves of 40% of our annual operating costs. At present this level of reserves sits around 35%, which we continue to monitor with a view to increasing to 40% though 2018/2019.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Fiona McMurray MAAT

Member of Association of Accounting Technicians

Anderson MacDonald

The APL Centre

Stevenston Industrial Estate

Stevenston

KA20 3LR

Strathaven After School Club

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Trustees' Annual Report for the year ended 31 March 2018

Statement of the Directors Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended)

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

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Trustees' Annual Report for the year ended 31 March 2018**Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 12 to 28.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 18 November 2018.



Louise Gibson
Director and Trustee

Strathaven After School Club

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2018

I report on the financial statements of the charitable company on pages 12 to 28 for the year ended 31 March 2018 which have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by The Office of the Scottish Charity Regulator (OSCR), effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 18.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 8, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Regulations 10(1) (a) to (c) of the The Charities Accounts (Scotland) Regulations 2006 (as amended) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 44(1)(c) of the Act;
- b) follow the procedures in the Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator and;
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Strathaven After School Club

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that :-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Association of Accounting Technicians;

This is a report in respect of an examination carried out under 44(1)(c) of the Act and in accordance with Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator which may be applicable;

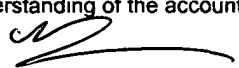
and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with Section 386 of the Companies Act 2006 and Section 44(1)(a) of The Charities and Trustee Investment (Scotland) Act 2005;

to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Section 396 of the Companies Act 2006 and The Charities and Trustee Investment (Scotland) Act 2005 and;

have been prepared in accordance with the requirements of Section 396 of the Companies Act 2006 and and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;



Fiona McMurray MAAT - Independent Examiner

Association of Accounting Technicians

Anderson MacDonald
The APL Centre
Stevenston Industrial Estate
Stevenston
KA20 3LR

This report was signed on 19 November 2018

Strathaven After School Club - Statement of Financial Activities for the year ended 31 March 2018

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2018, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2018 £	2018 £	2018 £	2017 £
Income & Endowments from:					
Donations & Legacies	A1	-	600	600	1,194
Charitable activities	A2	140,172	-	140,172	147,202
Investments	A4	19	-	19	151
Total income	A	140,191	600	140,791	148,547
Expenditure on:					
Raising funds	B1	133	-	133	459
Charitable activities	B2	159,135	600	159,735	147,768
Total expenditure	B	159,268	600	159,868	148,227
Net (expenditure)/income for the year		(19,077)	-	(19,077)	320
Net income after transfers	A-B-C	(19,077)	-	(19,077)	320
Net movement in funds		(19,077)	-	(19,077)	320
Reconciliation of funds:-					
	E				
Total funds brought forward		59,741	-	59,741	59,421
Total funds carried forward		40,664	-	40,664	59,741

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 18 to 28 form an integral part of these accounts.

Strathaven After School Club - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

Strathaven After School Club - Statement of Financial Activities for the year ended 31 March 2018

	SORP Ref	Prior Year Unrestricted Funds 2017 £	Prior Year Restricted Funds 2017 £	Prior Year Total Funds 2017 £
Income & Endowments from:				
Donations & Legacies	A1		1,194	1,194
Charitable activities	A2	147,202	-	147,202
Other trading activities	A3	-	-	-
Investments	A4	151	-	151
Other	A5	-	-	-
Total income	A	147,353	1,194	148,547
Expenditure on:				
Raising funds	B1	459	-	459
Charitable activities	B2	146,574	1,194	147,768
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Total expenditure	B	147,033	1,194	148,227
Net gains on investments	B4	-	-	-
Net income for the year		320	-	320
Transfers between funds	C	-	-	-
Net income after transfers		320	-	320
Other recognised gains/(losses)		-	-	-
Net gains on revaluation of fixed assets	D1	-	-	-
Net actuarial gains on defined pension benefit schemes	D2	-	-	-
Costs of fundamental reorganisation or restructuring	D3	-	-	-
Extraordinary items	D3	-	-	-
Net movement in funds		320	-	320
Reconciliation of funds:-	E			
Total funds brought forward		59,421	-	59,421
Total funds carried forward		59,741	-	59,741

All activities derive from continuing operations

Strathaven After School Club - Statement of Financial Activities for the year ended 31 March 2018

Strathaven After School Club - Resources applied in the year ended 31 March 2018 towards fixed assets for Charity use:-

	2018 £	2017 £
Funds generated in the year as detailed in the SOFA	(19,077)	320
Resources applied on functional fixed assets	(1,533)	-
Net resources available to fund charitable activities	(20,610)	320

The notes attached on pages 18 to 28 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2018

Revenue accumulated funds

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Last year Total Funds 2017 £
Accumulated funds brought forward	59,741	-	59,741	59,421
Recognised gains and losses before transfers	(19,077)	-	(19,077)	320
	40,664	-	40,664	59,741
Closing revenue funds	40,664	-	40,664	59,741

Summary of funds

	Unrestricted and Designated funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Last Year Total Funds 2017 £
Revenue accumulated funds	40,664	-	40,664	59,741

The notes attached on pages 18 to 28 form an integral part of these accounts.

Strathaven After School Club - Statement of Financial Activities for the year ended 31 March 2018

Strathaven After School Club

Income and Expenditure Account for the year ended 31 March 2018 as required by the Companies Act 2006

	2018 £	2017 £
Income		
Income from operations	140,772	148,396
Investment income		
Interest receivable	19	151
Gross income in the year before exceptional items	140,791	148,547
Gross income in the year including exceptional items	140,791	148,547
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	157,746	145,916
Depreciation and amortisation	383	134
Fundraising costs	133	459
Governance costs	1,606	1,718
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	159,868	148,227
Net income before tax in the financial year	(19,077)	320
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(19,077)	320
Retained surplus for the financial year	(19,077)	320

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 18 to 28 form an integral part of these accounts.

Strathaven After School Club - Balance Sheet as at 31 March 2018

	SORP		2018	2017
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	8	A2	1,158	8
Current assets		B		
Debtors	9	B2	2,315	4,117
Cash at bank and in hand		B4	51,359	66,976
Total current assets			<u>53,674</u>	<u>71,093</u>
Creditors: amounts falling due within one year	11	C1	<u>(14,168)</u>	<u>(11,360)</u>
Net current assets			39,506	59,733
The total net assets of the charity			<u>40,664</u>	<u>59,741</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Funds

Unrestricted Revenue Funds	16	D3	40,664	59,741
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Designated Funds

Total charity funds			<u>40,664</u>	<u>59,741</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

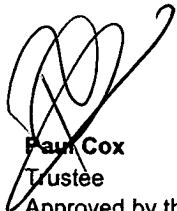
The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

Strathaven After School Club - Balance Sheet as at 31 March 2018

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Paul Cox
Trustee

Approved by the board of trustees on 18 November 2018

The notes attached on pages 18 to 28 form an integral part of these accounts.

Strathaven After School Club

Notes to the Accounts for the year ended 31 March 2018

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by The Office of the Scottish Charity Regulator (OSCR) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration

Risks and future assumptions

The trustees have examined the major business and operational risks which the fund faces and have established systems to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Strathaven After School Club

Notes to the Accounts for the year ended 31 March 2018

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value or estimated useful lives.

Plant and machinery	30 % straight line
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Strathaven After School Club

Notes to the Accounts for the year ended 31 March 2018

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and accruals are measured at the amounts due at the balance sheet date.

Pensions - defined contribution schemes

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Net (deficit)/surplus before tax in the financial year

	2018 £	2017 £
The net (deficit)/surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	383	134
Pension costs	871	672

Strathaven After School Club

Notes to the Accounts for the year ended 31 March 2018

5 Staff costs and emoluments

Salary costs	2018	2017
	£	£
Gross Salaries excluding trustees and key management personnel	108,660	99,828
Employer's National Insurance for all staff	229	-
Employer's operating costs of defined contribution pension schemes	871	672
Trustees' Remuneration as detailed in note 0	-	-
Total salaries, wages and related costs	109,760	100,500

Numbers of full time employees or full time equivalents	2018	2017
The average number of total staff employed in the year was	16	6
The average number of part time staff employed in the year was	-	-
The average number of full time staff employed in the year was	-	-
The estimated full time equivalent number of all staff employed in the year was	16	6

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	16	6
The estimated full time equivalent number of all staff employed as above	16	6

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

The pension details of such higher paid staff were :-

	£	£
	No	No
Numbers of such staff to whom benefits are accruing :-		
Under money purchase pension schemes	1	1
	1	1

Strathaven After School Club

Notes to the Accounts for the year ended 31 March 2018

6 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above. There are no outstanding contributions at the year end.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

8 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2017	-	2,623	-	2,623
Additions	-	1,533	-	1,533
At 31 March 2018	-	4,156	-	4,156
Depreciation				
At 1 April 2017	-	2,615	-	2,615
Charge for the year	-	383	-	383
At 31 March 2018	-	2,998	-	2,998
Net book value				
At 31 March 2018	-	1,158	-	1,158
At 31 March 2017	-	8	-	8

9 Debtors

	2018	2017
	£	£
Trade debtors	1,207	3,023
Prepayments and accrued income	1,108	1,094
	2,315	4,117

10 Contingent asset

	2018	2017
	£	£
No contingent assets in the year (2017 £0)		

Strathaven After School Club

Notes to the Accounts for the year ended 31 March 2018

11 Creditors: amounts falling due within one year	2018	2017
	£	£
Trade creditors	9,946	4,384
Accruals	3,578	4,341
PAYE, NIC VAT and other taxes	(662)	373
Other creditors	1,306	2,262
	14,168	11,360

12 Loans to trustees included in debtors

No loans were made to trustees in the year (2017 - £0)

13 Guarantees made by the charity on behalf of trustees

No guarantees made by the charity on behalf of the trustees (2017 £0)

14 Income and Expenditure account summary	2018	2017
	£	£
At 1 April 2017	59,741	59,421
(Loss)/surplus after tax for the year	(19,077)	320
At 31 March 2018	40,664	59,741

15 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2018	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,158	-	-	1,158
Investments at valuation:-				
Current Assets	53,674	-	-	53,674
Current Liabilities	(14,168)	-	-	(14,168)
	40,664	-	-	40,664
At 1 April 2017				
	£	£	£	£
Tangible Fixed Assets	8	-	-	8
Investments at valuation:-				
Current Assets	71,093	-	-	71,093
Current Liabilities	(11,360)	-	-	(11,360)
	59,741	-	-	59,741

Strathaven After School Club

Notes to the Accounts for the year ended 31 March 2018

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2017	Movement in funds in 2018	Transfers between funds in 2018	Funds carried forward to 2019
	£	See Note 17 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	59,741	(19,077)	-	40,664
Total unrestricted and designated funds	59,741	(19,077)	-	40,664
Total charity funds	59,741	(19,077)	-	40,664

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2018 £	2018 £	2018 £	2018 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	140,191	(159,268)	-	(19,077)
Restricted funds:-				
SLC Playscheme	600	(600)	-	-
	140,791	(159,868)	-	(19,077)

Gains and losses are detailed in notes 0,0, 0, 0 and 0

18 The purposes for which the funds as detailed in note 16 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted Fixed Asset Funds The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

SLC Playscheme To provide funding for transport and trips

Hamilton Network To provide funding for transport and trips

19 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Strathaven After School Club

Detailed analysis of income and expenditure for the year ended 31 March 2018 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

20 Donations and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2018	2018	2018	2017
	£	£	£	£
Revenue grants from government and public bodies				
Small grants individually less than £1000	-	600	600	600
Total public sector revenue grants	-	600	600	600
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	-	-	-	594
Total private sector revenue grants	-	-	-	594
Total Donations and Legacies A1	-	600	600	1,194

21 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2018	2018	2018	2017
	£	£	£	£
Primary purpose and ancillary trading				
Parents fees	140,172	-	140,172	147,202
Total Primary purpose and ancillary trading	140,172	-	140,172	147,202

22 Total Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	£	£	£	£
	2018	2018	2018	2017
Total income from charitable trading	140,172	-	140,172	147,202
Total from charitable activities A2	140,172	-	140,172	147,202

Strathaven After School Club

Detailed analysis of income and expenditure for the year ended 31 March 2018 as required by the SORP 2015

23 Investment income

		Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Bank Interest Receivable		19	-	19	151
Total investment income	A4	19	-	19	151

24 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Gross wages and salaries - charitable activities		108,660	-	108,660	99,828
Employers' NI - Charitable activities		229	-	229	-
Defined contribution pension costs - charitable activities		871	-	871	672
Consumables equipment		4,744	-	4,744	1,864
Uniforms		985	-	985	902
Transport and trips		8,604	600	9,204	6,591
Snacks		11,287	-	11,287	10,964
Insurance		619	-	619	595
3rd Party Donations		200	-	200	200
Holiday Club		783	-	783	351
Gala's & parties		543	-	543	851
Total direct spending	B2a	137,525	600	138,125	122,818

25 Expenditure on charitable activities - Charitable trading

		Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Reallocated from support costs		20,004	-	20,004	23,232
Total charitable trading costs	B2b	20,004	-	20,004	23,232

Strathaven After School Club

Detailed analysis of income and expenditure for the year ended 31 March 2018 as required by the SORP 2015

26 Support costs for charitable activities

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Employee costs not included in direct costs				
Training and welfare - staff	300	-	300	-
Premises Expenses				
Rent	7,303	-	7,303	10,730
Office rent	2,685	-	2,685	2,766
Premises repairs, renewals and	225	-	225	-
Administrative overheads				
Telephone, fax and internet	1,332	-	1,332	1,400
Postage	2,513	-	2,513	3,161
Health and safety costs	372	-	372	445
Advertising and marketing	150	-	150	446
Sundry expenses	2,091	-	2,091	2,729
Subscriptions	2,650	-	2,650	1,421
Financial costs				
Depreciation & Amortisation in total for	383	-	383	134
Support costs before reallocation	20,004	-	20,004	23,232
Less support costs reallocated to specific activities				
To charitable trading costs	(20,004)	-	(20,004)	(23,232)

The basis of allocation of costs between activities is described under accounting policies

27 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Independent Examiner's fees	1,606	-	1,606	1,718
Total Governance costs	1,606	-	1,606	1,718

Strathaven After School Club

Detailed analysis of income and expenditure for the year ended 31 March 2018 as required by the SORP 2015

28 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2018	2018	2018	2017
		£	£	£	£
Total direct spending	B2a	137,525	600	138,125	122,818
Total charitable trading costs	B2b	20,004	-	20,004	23,232
Total Governance costs	B2e	1,606	-	1,606	1,718
Total charitable expenditure	B2	159,135	600	159,735	147,768

29 Expenditure on raising funds and costs of investment management

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2018	2018	2018	2017
		£	£	£	£
Cost of fundraising activities		133	-	133	459
Total fundraising costs	B1	133	-	133	459